

Contra Costa County Office of Education
2018-19 2nd Interim vs 1st Interim Budget Variance Analysis

Description	2018-19 1st Interim	2018-19 2nd Interim	Changes
REVENUES			
LCFF	\$ 27,325,967	\$ 28,177,967	\$ 852,000
Federal Revenue	2,478,500	2,566,818	88,318
State Revenue	18,564,722	18,535,498	(29,224)
Local Revenue	28,936,524	30,024,969	1,088,445
TOTAL REVENUES	77,305,713	79,305,252	1,999,539
EXPENDITURES			
Certificated Salaries	18,469,575	18,594,856	125,281
Classified Salaries	17,289,797	17,571,316	281,519
Employee Benefits	18,882,587	18,837,765	(44,822)
Books and Supplies	2,275,872	2,177,995	(97,877)
Services and Other Operating Expenditures	18,820,816	18,578,972	(241,844)
Capital Outlay	979,000	817,000	(162,000)
Other Outgo (Excluding Indirect Costs)	447,240	447,240	-
Other Outgo - Indirect Costs	(601,518)	(587,242)	14,276
TOTAL EXPENDITURES	76,563,369	76,437,902	(125,467)
EXCESS (DEFICIENCY)	742,344	2,867,350	2,125,006
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
Transfers In	-	-	-
Transfers Out	2,247,964	2,202,394	(45,570)
Contributions	-	-	-
TOTAL OTHER SOURCES/USES	(2,247,964)	(2,202,394)	45,570
NET INCREASE (DECREASE) IN FUND BALANCE	(1,505,620)	664,956	2,170,576
BEGINNING BALANCE	22,795,225	22,795,225	-
ENDING BALANCE	\$ 21,289,605	\$ 23,460,181	\$ 2,170,576

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LCFF Revenue	Increased by approximately \$852,000 due to the following: \$850,000 increase due to update of new funding for county office state-wide system support restricted for district LCAP and Differentiated Assistance
Federal Revenue	Increased by approximately \$88,000 due to the following: \$88,000 increase due to funding update of Workforce Innovation and Opportunity Act (WIOA) grant for Youth Development programs - restricted
State Revenue	Decreased by approximately \$29,000 due to the following: (\$29,000) decrease primarily due to Forster Youth program revenue updates - Restricted
Local Revenue	Increased by approximately \$1,088,000 due to the following: (\$959,000) decrease due to lower enrollment for Special Education district billing - restricted \$300,000 increase due to Special Education district billing for Transitional Service Assistance contract services - restricted \$348,000 increase due to receipt of CA Geographic grant, higher revenues on Web Portal services, CA Preschool Instructional Network and Computer Science/Coding program- restricted \$712,000 increase due to update interest income revenues \$352,000 increase due to receipts of RDA (ReDevelopment Agency) distributions \$150,000 increase due to update charter oversight fees \$185,000 increase due to receipt of Chevron ROP grant - restricted
Certificated Salaries	Increased by approximately \$125,000 due to the following: \$248,000 increase due to position changes to reflect updating funding increase from Differentiated Assistance (\$123,000) decrease due to updates for vacant positions/step/column increase, temp/sub/stipend budget adjustments
Classified Salaries	Increased by approximately \$282,000 due to the following: \$63,000 increase due to position changes to reflect updating funding increase from Differentiated Assistance \$115,000 increase due to update budget for agency and districts technology/fiscal support \$190,000 increase due to Special Education district Transitional Service Assistance contrac services (see Local revenue) (\$86,000) decrease due to updates for vacant positions/step/column increase, temp/sub/stipend budget adjustments

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Employee Benefits	<p>Decreased by approximately \$45,000 due to the following: \$148,000 increase due to position changes to reflect updating funding from Differentiated Assistance \$30,000 increase due to Special Education district 1 on 1 contract services (see Local revenue) (\$223,000) decrease due to updates for vacant positions/step/column increase, temp/sub/stipend budget adjustments</p>
Books and Supplies	<p>Decreased by approximately \$98,000 due to the following: (\$98,000) decrease due to updates for planned expenditures</p>
Services and Other Operating Expenditures	<p>Decreased by approximately \$242,000 due to the following: \$85,000 increase due to updating supports for district LCAP and Differentiated Assistance \$115,000 increase due to Youth Development program updates for planned expenditures - restricted \$362,000 increase due to reclassified routine repair maintenance budget from capital outlay to contract services (\$762,000) decrease due to updates for board and superintendent election costs based on invoice received (\$42,000) decrease due to updates for planned expenditures</p>
Capital Outlay	<p>Decreased by approximately \$162,000 due to the following: (\$362,000) decrease due to reclassified routine repair maintenance budget from capital outlay to contract services \$200,000 increase due to facility maintenance and repair projects</p>
Other Outgo - Indirect program Cost	<p>Increased by approximately \$14,000 due to the following: \$14,000 increase due to budget update from Community Charter School, Adult Education Block Grant and Child Development programs</p>
Other Financing Source/Use	<p>Decreased by approximately \$46,000 due to the following: (\$276,000) decrease transfer to Community Charter School for program supports based on higher ADA \$230,000 increase due to contribution to OPEB (Other Past Employment Benefits) to meet annual obligations</p>